IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE SIXTH DAY OF MARCH
TWO THOUSAND AND SIX

PRESENT

THE HON'BLE SRI JUSTICE BILAL NAZKI

and
THE HON'BLE SRI JUSTICE G.CHANDRAIAH

WRIT PETITION No.14482 of 2002

Between:

M/s.New Visakha Trading Corporation,

Rep. By Sri M.R.Nair, S/o.K.K.Nair,

Aged about 56 years, D.No.4-70-13/4,

L.B.Colony, Visakhapatnam.

..... PETITIONER

AND

1.The Deputy Commercial Tax Officer,

O/o.The Commercial Tax Officer,

China Waltair, Vuda Complex,,

Siripuram, Visakhapatnam, and another.

.....RESPONDENTS

ORDER: ***(Per Hon'ble Sri Justice Bilal Nazki,)***

Petitioner filed this Writ Petition challenging an order in Rc.No.742/2001-A5, dated 24-07-2002, passed under the Andhra Pradesh Revenue Recovery Act, 1864, (for short 'the Act'), with respect to a debt by way of tax assessed by the second respondent.

The order has been challenged only on the ground that the debt is sought to be recovered after ten years.

The matters pertaining to limitation are legal as well as factual. Therefore, it will not be possible for this Court to come to a definite conclusion as to whether the debt is barred or not. In any way, the petitioner has a remedy of challenging the impugned order by way of suit, which is a more comprehensive remedy, and in which all the questions regarding the facts can also be gone into.

In this view of the matter, we do not find any merit in this Writ Petition, which is dismissed. However, in view of the fact that the Writ Petition has been pending in this Court for the last four years, we grant two weeks time to the petitioner to file a suit, if he so chooses. No costs.

(Bilal Nazki, J)

3rd March, 2006

(G.Chandraiah, J)

LUR